AMENDMENTS TO THE SPECIFICATION:

Please insert on page 1 of the Specification before the paragraph titled, Technical Field:

This application is a national stage filing under 35 U.S.C. § 371 of International Application Number PCT/JP04/16868 filed on November 12, 2004.

Please replace page 1, lines 4-9 with the following amended paragraph.

The present invention relates to a A method and an apparatus-for treating an ammonia (NH₃)-containing gas, and particularly to a method and an apparatus for defusing NH₃ in an exhaust gas or NH₃ expelled from waste water to a vapor phase; namely, the method and apparatus for treating an NH₃-containing gas which can oxidize and decompose highly efficiently NH₃ of a high concentration into nitrogen to clarify the gas, which comprises causing the NH₃-containing gas to pass through a catalyst tower (9) firstly with a pre-treatment catalyst layer (1) having, in parallel, a flow path involving a catalyst layer having the function of oxidizing NH₃ to form NO and a flow path involving a catalyst layer not having the above function, and then, contacting the resultant gas with a catalyst layer (2) having in combination, the denitration function and the function of oxidizing NH₃ to form NO; and an apparatus for practicing the method. The method allows the treatment of a gas containing NH₃ in a high concentration with good efficiency, without the thermal deterioration of the catalyst layer (2).

AMENDMENTS TO THE CLAIMS: